IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.BALAKRISHNAN NAIR

FRIDAY, THE 13TH APRIL 2007 / 23RD CHAITHRA 1929

WP(C).No. 13050 of 2007(C)

PETITIONER:

M/S.V.S.CORPORATION, VARAMBATH TOWER, ST.BENEDICT ROAD, ERNAKULAM, KOCHI-18.
REPRESENTED BY ITS AUTHORISED SIGNATORY V.N.MANOHARAN.

BY ADV. SRI.V.P.SUKUMAR

RESPONDENTS:
---

1. THE ASSISTANT COMMISSIONER (ASSESSMENT), SPECIAL CIRCLE (PRODUCE), COMMERCIAL TAXES, MATTANCHERRY.

2. THE DEPUTY COMMISSIONER (APPEALS), COMMERCIAL TAXES, ERNAKULAM.

3. THE DEPUTY TAHSILDAR (RR), KANAYANNUR TALUK, ERNAKULAM.

BY SR. GOVT. PLEADER SRI.MOHAMMED RAFIQ.

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 13/04/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

APPENDIX (WPC 130502//07)

PETITIONER'S EXTS.

EXT.P1 - TRUE COPY OF ASSESSMENT ORDER DATED 10.9.2006 FOR 2000-01.

EXT.P2 - TRUE COPY OF ASSESSMENT ORDER DATED 30.11.2006 FOR 2001-02.

EXT.P3 - TRUE COPY OF ASSESSMENT ORDER DATED 30.11.2006 FOR 2002-03.

EXT.P4 - TRUE COPY OF THE APPEAL DATED 13.03.2007 FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT FOR 2000-01.

EXT.P5 – TRUE COPY OF THE APPEAL DATED 13.3.2007 FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT FOR 20011-02.

EXT.P6 - TRUE COPY OF THE APPEAL DATED 13.03.2007 FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT FOR 2002-03.

EXT.P7 - TRUE COPY OF THE RR NOTICE DATED 9.3.2007 FOR THE YEAR 2001-02 ISSUED TO THE PETITIONER BY THE 3RD RESPONENT UNDER SECTION 7 OF THE RR ACT.

EXT.P8 - TRUE COPY OF THE 44 NOTICE ISSUED TO THE PETITIONER BY THE 3RD RESPONDENT UNDER SECTION 7 OF THE RR ACT FOR 2002-03.

EXT.P9 - TRUE COPY OF THE ORDER DATED 16.3.2007 PASSED BY THIS HON'BLE COURT INWP(C) NO.8977 OF 2007.

EXT.10 - TRUE COPY OF THE ORDER DATED 27.3.2007 PASSED BY THE 2ND RESPONDENT.

/TRUE COPY/

K.BALAKRISHNAN NAIR, J.

W.P.(C) NO. 13050 OF 2007-C

JUDGMENT

The petitioner is a dealer in Cycle tyres and tubes. It challenges Ext.P10 order. The books of accounts were rejected and substantial additions were made, which resulted in undue inflation of the total turnover, it is submitted. The petitioner also points out that the addition made has no reasonable nexus with the irregularities detected. It has been so found by the appellate authority also. Therefore, stay should have been granted on more liberal terms, it is submitted.

2. I heard the learned Government Pleader for the respondents also. I feel that there is some force in the submissions made on behalf of the petitioner. If the petitioner pays Rs.Ten lakhs within one month and furnishes security for the balance amount within the said time limit, further recovery will be kept in abeyance till the disposal of Exts.P4 to P6 appeals. The appellate authority will endeavour to hear and dispose of the appeals expeditiously, within three months from today. It is made clear that I have not expressed any final opinion on the merits of the case and the appellate authority will be free to pass appropriate orders in accordance with law,

uninfluenced by the observations in this judgment.

The Writ Petition is disposed of as above.

13th April, 2007. K.BALAKRISHNAN NAIR, JUDGE.

Nm/